

RECORDATION NO. 22145-R FILED

FIRST UNION RAIL

APR 11 '06

4-02 PM

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

SURFACE TRANSPORTATION BOARD

VIA UPS 2nd DAY AIR

Tel 847.318.7575
Fax 847.318.7588

April 7, 2006

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment



Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated March 29, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 22145.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Sundance Products Inc.
1425 Candler Road
Gainesville, GA 30507

A description of the railroad equipment covered by the enclosed document is eight (8) 5851 cu. ft. lined plastic pellet covered hopper cars marked FURX and TQEX (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5355. Thank you for your cooperation in this matter.

Very truly yours,

Susan Grokulskey

Susan Grokulskey
Manager of Documentation

Enclosures
(SUPR021)

ASSGN. NO.: SUPR021

APR 11 '06

4-02 PM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

29th THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the day of March, 2006 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Sundance Products Inc., a Georgia corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement, dated as of August 30, 2001, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 21 to the Lease (the "Rider") as described in more particular on Exhibit A attached hereto, effective as of April 1, 2006, and subject to the terms, conditions and provisions of the above mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. Seymour
Name: RICHARD F. SEYMOUR
Title: Vice President Sales & Marketing

By: Susan Grokulska
Name: SUSAN GROKULSKY
Title: MR. OF DOCUMENTATION

Executed on this 29th day of March, 2006

[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

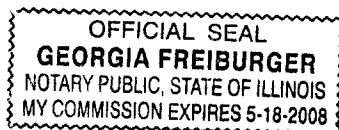
I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 29th day of March, 2006.

[Signature]
Notary Public

My Commission Expires:

5-2008
(Notary Public)



LESSEE:

SUNDANCE PRODUCTS INC.

ATTEST:

By: _____
Name: _____
Title: _____

By: Claudia Stein-Martin
Name: CLAUDIA Stein-Martin
Title: CFO

Executed on this 23 day of March, 2006.

[CORPORATE SEAL]

STATE OF _____

COUNTY OF _____

I, Rhonda Elrod, a Notary Public of the County and State aforesaid, certify that
Claudia Stein-Martin personally appeared before me this day and acknowledged his/her due
execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 23 day of March, 2006.

Rhonda Elrod

Notary Public

My Commission Expires:

5-5-06

(Notary Public)

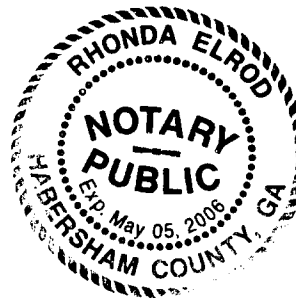


EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Eight (8)

DESCRIPTION OF CARS: 5851 cu. ft. lined Plastic Pellet Covered Hopper Cars with pneumatic gates and round hatch covers and 263-286,000 GFL.

CAR NUMBERS: FURX 870050
 FURX 870050
 TQEX 058024
 TQEX 058056
 TQEX 058072
 TQEX 058140
 TQEX 058209
 TQEX 058313
 TQEX 058492